569.8 Title under tax deed — sale — proceeds.

- 1. Disposition by a county of a parcel acquired by tax deed shall comply with section 331.361, subsection 2 or 3.
- 2. When title to a parcel acquired by tax deed is transferred, the auditor shall immediately record the deed and the assessor shall enter the parcel to be assessed following the assessment date.
 - 3. A parcel the county holds by tax deed shall not be assessed or taxed until transferred.
- 4. The transfer by a county of a parcel acquired by tax deed gives the purchaser free title as to previously levied or set taxes.
- 5. The proceeds of the sale shall be credited to the county general fund. [C35, §10260-g1; C39, §10260.4; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, S81, §569.8; 81 Acts, ch 117, §1094]
 - 91 Acts, ch 191, \$122; 92 Acts, ch 1016, \$40; 96 Acts, ch 1204, \$32 Referred to in \$445.1 For definitions applicable to this section, see \$445.1